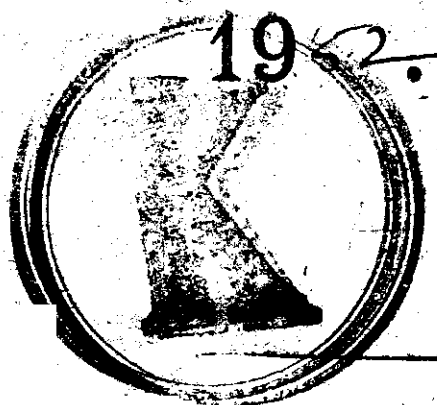




O/Municipal Corporation/52
File No. 86/52

Legal Department

G BRANCH

Subject:—

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E

Opinion on the
Bombay Municipal
Corporation Act

O/Municipal Corporation/52

File No.

86/52

C O N T E N T S.

Legal Department File No. O.Municipal Corporation/52.

Srs. No.	R.I./-	O.No.	Subject	Pages
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Opinion on the Bombay Municipal
Corporation Act,

- | | | | |
|----|--------------------|---|-----|
| 1. | G- 539
18-10-52 | Question whether under Sec. 85
of the Bombay Municipal Boroughs Act,
1925, and Sec. 139 of the Bombay
Provincial Municipal Corporations
Act, 1949. The Poona Municipality
undelamed the taxes' from the
Rationing Office. | 1-6 |
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Section 85 of the Bombay Municipal Boroughs Act, 1925 provides ~~inter-~~ inter alia that a tax imposed in the form of a rate on buildings or land or both shall be leviable primarily from the actual occupier of the property upon which the tax is assessed if he is the owner of the property, or holds it on a building or other lease from the Municipality. From these provisions it is quite clear that as the premises were held from the Municipality on a lease, the tax is primarily payable by the the actual occupier, namely, Rationing Officer. A similar provision exists in section 139 of the Bombay Provincial Municipal Corporations Act, 1949 and under that section also the tax is primarily leviable from the actual occupier. The tax is in respect of the period from 1st April 1944 to 31st March 1951. The next question, therefore, would be whether the tax in respect of the period before the coming into force of the Bombay Provincial Municipal Corporations Act would be leviable under section 139 of the Bombay Provincial Municipal Corporations Act or not. Appendix IV to that Act provides for transitory provisions and paragraph 3 of part I of that Appendix provides that all sums due to any municipality or local authority for the area which has been constituted into a city, whether on account of any tax or any other account, shall be recoverable by the Commissioner for the said City and for the purpose of such recovery he shall be empowered to take any measure or institute any proceeding which it would have been open to the authority of the said municipality or local authority to take or institute, if this Act had not come into operation and the said area had not been constituted to be a City. In view of these provisions the Municipal Corporation can now recover the tax in respect of the the period before the coming into force of the Municipal Corporations Act. The Controller of Rationing's office may therefore authorize the Rationing Officer to make the payment to the Municipal Corporation.

Sd/-15-10

Remembrancer of Legal Affairs.

U.R. to C. of R., No.G- 539, dated the 16th October 1952.

M. R. D.
24-7-56
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